

## **REMARKS**

### **Amendments**

#### ***Amendments to the Claims***

Applicant has amended the claims to more particularly point out that Applicant's claimed short window groupings are used to generate an encoded bit stream from an audio signal. No new matter has been added as a result of these amendments because they are supported in the specification, *intra alia*, in paragraphs 25, 28-29 and 32.

### **Rejections**

#### ***Rejections under 35 U.S.C. § 101***

#### **Claims 1-21**

Claims 1-21 stand rejected under 35 U.S.C. § 101 as being directed to non-statutory subject matter.

Applicant has amended independent claims 1, 13, 17 and 21 to claim that the short window groupings are used to generate an encoded bit stream from an audio signal. A well-known example of such an encoded bit stream is an MP3 file that was generated from an audio signal for music or speech. Thus, Applicant's amended claims recite a practical application that produces a useful, concrete and tangible result as required by § IV.C.2.b of the Interim Guidelines for Subject Matter Eligibility (November 22, 2005).

Accordingly, Applicant respectfully submits that the invention as claimed in claims 1-21 is statutory subject matter and respectfully requests the withdrawal of the rejection of the claims under 35 U.S.C. § 101.

## **SUMMARY**

Claims 1-21 are currently pending. In view of the foregoing amendments and remarks, Applicant respectfully submits that the pending claims are in condition for allowance. Applicant respectfully requests reconsideration of the application and allowance of the pending claims.

If the Examiner determines the prompt allowance of these claims could be facilitated by a telephone conference, the Examiner is invited to contact Sue Holloway at (408) 720-8300 x3476.

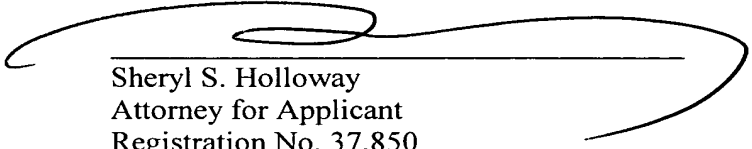
**Deposit Account Authorization**

Authorization is hereby given to charge our Deposit Account No. 02-2666 for any charges that may be due. Furthermore, if an extension is required, then Applicant hereby requests such extension.

Respectfully submitted,

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